

## Message Text

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17

ORIGIN ARA-20

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FM SECSTATE WASHDC

TO AMEMBASSY MEXICO

UNCLAS STATE 100846

E.O. 11652: N/A

TAGS: EFIN, MX

SUBJ: MEXICAN TAX LAWS

1. THE FOLLOWING REQUEST IS FORWARDED ON BEHALF OF IRS  
WASHINGTON:

A. DOES THE STATE OF MEXICO HAVE A TAX LAW EQUIVALENT  
TO THE MEXICO FEDERAL INCOME TAX LAW IMPOSED ON INTEREST  
EARNED BY BANKS AS BUSINESS INCOME?

B. IF IT DOES NOT, ARE ALL INTEREST RECIPIENTS WITHIN  
THE JURISDICTION OF THE STATE OF MEXICO SUBJECT TO THE STATE  
TAX ON CAPITAL RETURNS OR JUST THOSE SUBJECT TO THE TAX ON  
INTEREST FROM CAPITAL UNDER THE FEDERAL TAX LAW?

C. PLEASE PROVIDE ENGLISH TRANSLATIONS OF ANY COMMIT-  
TEE REPORTS OR OTHER LEGISLATIVE HISTORY WHICH INDICATES  
THE LEGISLATIVE PURPOSE IN ENACTING THE STATE TAX ON CAPITAL  
RETURNS, OR IF THAT IS NOT POSSIBLE THE REPORTS IN SPANISH.  
WE ALREADY HAVE COPIES OF THE LAW ITSELF, RUSH

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## Message Attributes

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